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Attachment to
BOOK DISPATCH

25X1A

Revised Object and Subobject Classifications To Be Used By
Field Installations Beginning 1 July 1956

Sub-Object Class	Title	Description	
01	PERSONAL SERVICES		
01.1	Regular Payrolls	Base salaries of regular staff employees excluding night pay differentials for unclassified employees but including that	<div style="border: 1px solid black; width: 300px; height: 40px; margin: 5px 0;"></div> 25X1C
01.2	Staff Agent Payrolls	Base salaries of staff agents.	
01.3	Contract Employees, WAE, Temporary or Consultant Payrolls	Base salaries of contract employees, WAE, Temporary, part-time employees, and consultants.	
01.4	Night Work Differentials	Amounts indicated on payrolls classified as 01.1, 01.2 and 01.3 covering night work differential payments.	
01.5	Lump-sum Payments	Amounts indicated on payrolls classified as 01.1, 01.2 and 01.3 covering lump-sum Payments for annual leave.	
01.6	Indigenous Personal Services	Gross salaries of indigenous persons employed locally by the Field installation as translators, guards, chauffeurs, messengers, char force, etc.	
01.7	Post Differentials, Cost of Living, Quarters and Other Allowances	Foreign and territorial post differentials and allowances for quarters, transfer, clothing, cost of living, separation, , etc., for those employees who are chargeable to sub-object classes 01.1, 01.2 and 01.3 and their dependents, and allowances paid to military personnel.	25X1C
01.8	Overtime and Holiday Pay	Amounts indicated on payrolls classified as 01.1, 01.2, and 01.3 covering overtime and holiday pay.	

~~SECRET~~

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Sub-Object	Title	Description
Class 02	TRAVEL	
02.2	General - Foreign	Personal transportation charges, per diem allowances and other expenses for foreign travel other than change of official station, including expenses in our country incidental to such foreign travel.
02.4	Transfer - Official Station - Foreign	Personal transportation charges, per diem allowances and other expenses for personnel and dependents relating to all transfers involving foreign official stations, including to and from such stations and also expenses in our country incidental to such transfers.
Sub-Object		
Class	Title	Description
03	TRANSPORTATION OF THINGS	
03.2	General - Foreign	Transportation charges for transporting organization property to or from foreign locations.
03.4	Organization Employees' Personal Goods - Foreign	Transportation charges for transporting Organization employees' personal goods for transfers involving foreign official stations.
Sub-Object		
Class	Title	Description
04	COMMUNICATIONS	
04.9	Other	Miscellaneous communications charges.
Sub-Object		
Class	Title	Description
05	RENTS & UTILITY SERVICES	
05.5	Rented Living Quarters	Charges in connection with living quarters rented for organization personnel including rents and utility services.

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Sub-Object	Class	Title	Description
	05	RENTS & UTILITY SERVICES	
	05.9	Other	Charges for rent of safehouses, etc., and utilities other than those chargeable to 05.5.
Sub-Object	Class	Title	Description
	06	PRINTING & BINDING	
	06.9	Other	Charges in connection with printing, binding and reproduction services.
Sub-Object	Class	Title	Description
	07	OTHER	
	07.1	CONTRACTUAL SERVICES	
		Repair and Maintenance-- Fixed Property	Charges in connection with the repair and maintenance of fixed property.
	07.2	Repair and Maintenance-- Furniture and Equipment	Charges in connection with the repair and maintenance of furniture and equipment other than vehicles.
	07.4	Storage and Maintenance of Vehicles	Charges in connection with the storage, repair and maintenance of vehicles.
	07.5	Exchange Equalization	Gains or losses on foreign exchange transactions.
	07.6	Representation Expenses	Expenses such as official entertainment (other than operational entertainment) tips, gratuities, reciprocal courtesies, etc., incurred by the Chief of Station or certain other authorized senior personnel for the enhancement of the prestige and interests of our country. See Representation Allowances regulation for further detail.

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<u>Sub Object</u> <u>Class</u>	<u>Title</u>	<u>Description</u>
<u>07</u>	<u>OTHER</u>	
	<u>CONTRACTUAL SERVICES</u>	
07.7	Miscellaneous Contractual Services by ODYOKE Organizations	Contractual services (advances and reimbursements) such as intra organization moves, security reports, etc., by ODYOKE Organizations. (When a contract covers both contractual services and the acquisition of property, the contract shall be classified as object class 07 if the services compose the major part of the contract but if the acquisition of property is the major part, the contract shall be classified as object class 08, 09, or 10, as appropriate.)
07.8	Education and Training	Charges in connection with education and training programs.
07.9	Other Miscellaneous Contractual Services Non-ODYOKE	Non-ODYOKE charges which cannot be properly classified under other sub-object accounts such as storage of household effects of employees stationed overseas, etc.
<u>Sub-Object</u> <u>Class</u>	<u>Title</u>	<u>Description</u>
<u>08</u>	<u>SUPPLIES AND MATERIALS*</u>	
08.1	Supplies and Materials Not Processed Under FPA Procedures	Supplies and materials which are not required to be processed under the Financial Property Accounting procedures. (Except items chargeable to sub-object 17.1).
08.9	Supplies and Materials Processed Under FPA Procedures	Supplies and materials required to be processed under Financial Property Accounting procedures. (Applicable only to Headquarters and field installations operating under FPA).

-4-

~~SECRET~~

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- * Expendable property which is: (a) ordinarily consumed or expended within one year after being put into use; (b) converted in the process of construction or manufacture, or; (c) used to form a minor part of equipment or fixed property. Some examples are office supplies, standard forms, newspapers, medical and cleaning supplies, fuels, clothing, food, building materials, ammunition, operational supplies, etc.

Sub-object	Title	Description
<u>Class</u>	<u>Title</u>	<u>Description</u>
09	EQUIPMENT **	
09.1	Equipment Not Processed Under FPA Procedures	Equipment items which are not required to be processed under the Financial Property Accounting procedures. (Except items chargeable to sub-object 17.1).
09.9	Equipment Processed Under FPA Procedures	Equipment items required to be processed under Financial Property Accounting procedures. (Applicable only to Headquarters and field installations operating under FPA).

- ** Non-expendable personal property of a more or less durable nature which may be expected to have a period of service of a year or more after being put into use without material impairment of its physical condition. Some examples are furniture, furnishings, transportation and operational equipment, machinery, armaments, etc.

Object	Title	Description
<u>Class</u>	<u>Title</u>	<u>Description</u>
10	LANDS AND STRUCTURES	Cost of acquisition (including charges related thereto) of lands and buildings or cost of construction of buildings and structures when acquired under contract, and subsequent permanent improvements of lands and structures.
15	TAXES AND ASSESSMENTS	Employer's portion of social security and unemployment taxes; sales and excise taxes on purchased items; and other taxes.

~~SECRET~~

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Sub-Object

<u>Class</u>	<u>Title</u>	<u>Description</u>
<u>17</u>	CONTRACTUAL SERVICES - OPERATIONAL	

25X1A

17.1

telephone calls, transportation, supplies, equipment, quarters, and all other costs incurred by them incidental to carrying out their operational assignments. (Supplies or equipment purchased for immediate use as operational gifts should be classified as 17.1. However, operational gifts of supplies or equipment held in stock and previously classified as 08 or 09 shall be treated as operational issues and no adjustment of object classification made).

17.3 Proprietary Expenses

Amount disbursed to proprietary projects.

17.6 Subsidies

Charges representing advances to subsidy projects.

17.8 Operational Entertainment

All charges for entertainment and tips incurred by staff personnel in the procurement of information or special services or in the contacting of persons for operational purposes other than such items chargeable to 07.6 or 17.1.

~~SECRET~~

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<u>Sub-Object</u> <u>Class</u>	<u>Title</u>	<u>Description</u>
	CONTRACTUAL SERVICES -	
17	OPERATIONAL	
17.9	Other Operational Contractual Services	Other miscellaneous operational expenses of a contractual nature only. (All other operational expenses incurred by staff employees, staff agents, and contract employees, including purchases of supplies and equipment made by them, shall be classified in the regular object classes, i.e., 02, 03, 04, 05, 06, 08, 09, 10 and 15, as appropriate, except that operational entertainment shall be classified as 17.8 and certain operational gifts and gratuities as 17.1)

The listing of these sub-object classifications does not constitute authority to make expenditures of the nature indicated. Expenditures may be made only as authorized herein or as specifically authorized by Headquarters.

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